SIKKIM

GOVERNMENT GAZETTE

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GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK

No. 01/2024-Rate/GST/SIKKIM **Date: 3rd January, 2024**

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Finance Department, No. 1/2017-State Tax (Rate), dated the 28th June, 2017, namely:-

In the said notification, in Schedulel– 2.5%,-

(i) against S. No. 165, in column (2), for the entry, the entry "2711 12 00, 2711 13 00, 2711 19 10" shall be substituted;

(ii) against S. No. 165A, in column (2), for the entry, the entry "2711 12 00, 2711 13 00, 2711 19 10" shall be substituted;

2. This notification shall come into force with effect from the 4th day of January, 2024.

[F. No. GOS/2009-2010/16-1C(9)VOL-III]

Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department

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